

4 FAH-3 H-440 EXCEPTIONS IN THE VOUCHERING OF SPECIAL ITEMS

*(TL:FMP-21; 09-05-2003)
(Office of Origin: A/RPS/DIR)*

4 FAH-3 H-441 PURPOSE

(TL:FMP-3; 5-30-95)

The following are the procedures for vouchering of special items.

4 FAH-3 H-442 ADVANCE PAYMENTS OTHER THAN TRAVEL

4 FAH-3 H-442.1 Limits

(TL:FMP-3; 5-30-95)

- a. Advance payments can be made only if authorized by a contract or purchase order.
- b. At posts, advance payments are subject to approval of the funding allottee.
- c. A payment by the Department shall never exceed the value of services rendered or goods delivered, unless such advance payment is specifically authorized by the appropriation concerned or another law (31 U.S.C. 529).

4 FAH-3 H-442.2 Authorized Transactions

(TL:FMP-3; 5-30-95)

- a. Advances of public money can only be made when authorized by appropriation or other law (31 U.S.C. 3324).
- b. When advances of public money are authorized by law, they may be made if determined to be absolutely necessary for effective management, and if they meet the criteria of the governing U.S. agency regulations, including the following:
 - (1) Advances to the disbursing officer as may be necessary to the faithful and prompt discharge of duties and the fulfillment of public engagements (31 U.S.C. 3324);

- (2) Subscription charges for newspapers, magazines, periodicals, and other publications for official use (31 U.S.C. 3324);
- (3) Advances to employees for travel, see 4 FAH-3 H-463, (5 U.S.C. 5705) or allowances, see 4 FAH-3 H-464 (5 U.S.C. 5922);
- (4) Advance rental payments of less than 10 years (22 U.S.C.2670);
- (5) Advance payments under contracts for property or services not to exceed the unpaid contract price (41 U.S.C. 255);
- (6) Training and tuition fees (5 U.S.C. 4109; 22 U.S.C. 1045);
- (7) Advance payments of salary, allowances, and differentials, to or from the account of an employee whose evacuation, or a dependents evacuation, is ordered under emergency evacuation procedures (5 U.S.C. 5522);
- (8) Advance payment, in whole or in part, of the estimated or actual cost, for materials, supplies, equipment, work, or services ordered from another U.S. Government agency, when requested in writing by the requisitioned U.S. agency (31 U.S.C. 1535);
- (9) Insurance on official motor vehicles operated by the Department of State overseas (22 U.S.C. 2670);
- (10) Insurance for health and life of local employees overseas (22 U.S.C. 889; 40 Comp. Gen. 650);
- (11) Advance payment of Earned Income Credit (EIC), see 4 FAH-3 H-547 (5 U.S.C. 5927); and
- (12) Advance of pay upon assignment to a post in a foreign area, see 4 FAH-3 H-548 (5 U.S.C. 5927).

4 FAH-3 H-442.3 Vouchering Requirements

(TL:FMP-3; 5-30-95)

- a. See 4 FAH-3 H-420 to Voucher advance payments to contractors and vendors, when allowed by the Federal Acquisition Regulations (FAR).
- b. Advance payments must be documented and recorded as receivables as soon as they are made.
- c. When the advance payment made exceeds the amount of goods received or services performed, the finance office must treat the balance due as a receivable and collect it (see 4 FAM 490 , Debt Collection).

d. Recorded receivables must be tracked. When the anticipated services are performed by the contractor, the advance must be adjusted to the extent accounted for by the contractor or vendor.

4 FAH-3 H-443 ALLOWANCES

(TL:FMP-3; 5-30-95)

Allowances are based upon the following specific authorities:

—5 U.S.C. 5901;

—Standardized Regulations (Government Civilians, Foreign Areas) (SR (GC FA));

—Section 901, The Foreign Service Act, 1980;

—Executive Order 10903; and

— 3 FAM 3200, Allowances.

4 FAH-3 H-443.2 Education Allowances

(TL:FMP-3; 5-30-95)

a. An education allowance is granted to assist an employee in meeting expenses, not otherwise compensated for, incurred by reason of service in a foreign area, in providing adequate elementary and secondary education to employee's children.

b. An education allowance made to one person is to be vouchered on Form OF-206, Purchase Order, Receiving Report and Voucher. Education allowances may be paid to local schools directly according to local custom.

4 FAH-3 H-443.3 Quarters, Post, Separate Maintenance, and Supplementary Post Allowances

(TL:FMP-3; 5-30-95)

a. These allowances are to be vouchered using Form SF-1190, *Foreign Allowance Application, Grant and Report*, for processing on the biweekly payroll and payment through the payroll system (see 4 FAM 500, *Payroll, Time and Attendance, and Leave Accounting*). All such allowance vouchers are to be approved through the personnel office (see 3 FAM 3200, *Allowances*).

b. Only quarters allowance may be paid in advance. If allowed, such an advance is processed as an ordinary voucher and must be approved according to 4 FAH-3 H-464. Quarters allowances paid in advance must be reported to payroll for subsequent offset (see 4 FAM 515).

4 FAH-3 H-443.4 Representation Allowances

(TL:FMP-3; 5-30-95)

a. To the extent feasible, representation allowance payments should be vouchered for each individual event. Allowances for representation may not be advanced. Certifying officers should reference Standardized Regulations (SR), Chapter 342, and 3 FAM 3240, *Representation Allowances*, when certifying such claims.

b. Form OF-206, Purchase Order, Receiving Report and Voucher, should be used to issue reimbursements for allowable claims against representation funds as stated in SR 320. SR 330 indicates prohibited allowances. Evidence of expenditures for each expenditure reimbursed must be provided and each voucher must contain the following based on category:

(1) **Entertainment:** type, detailed purpose, location, complete guest list of attendees with titles, and when all guests are U.S. citizens, the official business conducted; and

(2) **Other than entertainment:** recipient name and title, occasion, and reason for expenditure.

c. A principal officer accredited to more than one country may receive and account for the allowance at the officer's post of residence, but may expend the allowance in the countries to which accredited.

4 FAH-3 H-443.5 Transfer Allowances

(TL:FMP-3; 5-30-95)

Definitions and various types of transfer allowances are provided in 4 FAH-3 H-464. Transfer allowances are vouchered on Form SF-1190, *Foreign Allowance Application, Grant and Report*. When allowed, advances made in relation to transfer allowances should be adjusted according to 4 FAH-3 H-464.

4 FAH-3 H-444 CAPITAL EXPENDITURES, U.S. GOVERNMENT DEPOSITS

4 FAH-3 H-444.1 Real Property

(TL:FMP-21; 09-05-2003)

a. Form OF-206, *Purchase Order, Receiving Report and Voucher*, should be used to voucher payments for the purchase of real property overseas. Form SF-1034, *Public Voucher for Purchases and Services Other Than Personal*, is required domestically.

b. Each voucher making payment for real property in foreign areas must be supported by an attested copy of a certificate by a local land expert as to the validity of the title. If a required certificate of a local land expert is not attached, the voucher must be supported by a memorandum, signed by the *management* officer, stating the circumstances and reasons for the absence of the certificate. The Foreign Buildings Office (A/FBO) must authorize all real property purchases.

4 FAH-3 H-444.2 Capitalized Personal Property

(TL:FMP-3; 5-30-95)

Capitalized personal property is nonexpendable personal property that has an invoice cost of \$5,000 or more and an estimated life of two years or longer. Refer to 6 FAM 220, *Personal Property Management*, for details on forms to use and reporting requirements.

4 FAH-3 H-444.3 Vouchering Requirements

(TL:FMP-3; 5-30-95)

a. Deposits for goods or services should be vouchered on Form OF-206, *Purchase Order, Receiving Report and Voucher*, as a charge against the appropriation chargeable with the related goods or services. The voucher must contain a statement that the deposit, together with the accrued interest, will be repaid to the U.S. Government when the nonexpendable item loaned, rented, or leased is returned. This statement must be certified by the payee.

b. The finance office must establish an accounts receivable record in accordance with 4 FAH-3 H-283 Maintenance of Receivable Records.

4 FAH-3 H-445 MEDICAL EXPENSES FOR AMERICAN EMPLOYEES AND ELIGIBLE DEPENDENTS

4 FAH-3 H-445.1 Funds Chargeable

4 FAH-3 H-445.1-1 Direct Medical Expenses

(TL:FMP-3; 5-30-95)

Direct medical expenses incurred on behalf of Department of State personnel (U.S. employees or eligible dependents) are chargeable to the applicable appropriation and Washington-held allotment (6025), prescribed by 4 FAH-1, and a specific obligation number, for example hospitalization and related expenses such as examinations, immunizations, and medical travel. Authorized direct medical expenses incurred on behalf of personnel of other participating U.S. agencies are chargeable to the respective U.S. agency's fund in accordance with the funding instructions provided by the U.S. agency concerned (see 3 FAM).

4 FAH-3 H-445.1-2 Shared Medical Expenses

(TL:FMP-3; 5-30-95)

Shared medical expenses, such as services provided by post health units are charged initially to the applicable post-shared allotment of the Department of State salaries and expenses appropriation. Each U.S. agency receiving such services is billed for its share of these expenses in accordance with their established shared administrative support (FAAS) agreements (see 3 FAM).

4 FAH-3 H-445.1-3 Employee's Share

(TL:FMP-3; 5-30-95)

The employee's share of the cost of medical care is deposited and processed as a refund to the appropriation, allotment, and obligation chargeable for the remaining portion of the authorized expenses incurred in each case. Department of State allottees and participating U.S. agencies are advised of such credits to their funds by Form FS-477, *Liquidation Transfer Journal Voucher*, during the month in which the deposit was received. AID is advised on Form AID 7-46, *Mission Advice of Charge*.

4 FAH-3 H-445.1-4 Medical Deposits Made Overseas

(TL:FMP-3; 5-30-95)

When deposits are made at posts, Form OF-158, General Receipt must be prepared and a copy given to the employee as a receipt. All receipts must cross-reference the covering Form FS-569, *Authorization for Medical Treatment*, for employees and dependents. The specific obligation number for authorized medical charges must be stated.

4 FAH-3 H-445.2 Medical Expense Charges

4 FAH-3 H-445.2-1 Medical Facilities' Billings

(TL:FMP-3; 5-30-95)

a. Medical services authorized at U.S. Government expense at U.S. Government facilities, for example, U.S. military hospitals, should be billed to the authorizing post or to M/MED on Form SF-1080, *Voucher for Transfers Between Appropriations and/or Funds*, supported by copy No. 2 of Form FS-569, *Authorization for Medical Treatment*, or post's letter authorizing examination or immunization.

b. Medical services authorized in advance and at Government expense in non-U.S. Government facilities should be billed to the authorizing post. The billing is supported by copy No. 2 of Form FS-569 for hospitalization and related services and by the post's letter authorizing examination or immunization.

c. When patients are evacuated to facilities in the United States, hospitalization and related services are authorized by the Department of State, Office of Medical Services (M/MED) on Form FS-569. All such medical expenses in excess of the amount covered by the employees FEHBA or private health insurance coverage are billed to M/MED. M/MED will prepare and administratively approve the vouchers for payment by the respective U.S. agency in Washington. Billings received for in-service

medical examinations obtained with letters of authorization issued by the employee's last post of assignment are returned to the authorizing post for payment. Exception: billings for examination of AID personnel in the United States are forwarded to AID/W for payment.

4 FAH-3 H-445.2-2 Employee Claims

(TL:FMP-21; 09-05-2003)

a. Upon receipt of a properly documented employee claim for out-of-pocket payments made by the employee, the principal or *management officer*, or designee, reviews the claim to determine whether the medical services are reimbursable under the provisions of 3 FAM 1900. If so, authorization must first be obtained from M/MED citing a specific obligation number, then Form OF-254, *Voucher Or Subvoucher For Medical Services*, should be prepared (see 4 FAH-3 H-445.4) and administratively approved for payment of the authorized amounts, less any amount actually recovered by the employee from medical insurance benefits.

b. Reimbursement for authorized expenses incurred should not be delayed pending the filing of a claim for insurance benefits when an immediate payment is requested by the employee for reasons of financial hardship. The attending physician's certificate and statement identifying the medical treatment or disease treated by the physician and/or the post medical adviser are detached and transmitted with a copy of Form OF-254 as "medically privileged" information to the Department of State, Attention: Office of Medical Services (M/MED), for filing in the employee's medical record (see 3 FAM). The balance of the claim file is then forwarded for post certification and payment.

4 FAH-3 H-445.3 Vouchering Medical Expenses

(TL:FMP-3; 5-30-95)

a. All claims or billings for payment or reimbursement of medical expenses, such as hospitalization in a private hospital, other than travel and transportation expenses, are vouchered on Form OF-254. If hospitalized in U.S. Government facilities, billings for hospitalization and related treatment, immunization, and examinations are supported by Form SF-1080, *Voucher for Transfers Between Appropriations and/or Funds*, or other appropriate billing, and by copy No. 2 of Form FS-569 (see 3 FAM) or, for immunization and examination, by a copy of the signed letter of authorization (see 3 FAM).

b. If hospitalized, an employee, after the fact, may claim reimbursement on a voucher for medical treatment expenses that is supported by the request for reimbursement and attached evidence for all expenses paid by the employee. Employee claims for reimbursement of

expenses incurred for examination or immunization of dependent children need only be supported by the receipted invoice of the attending physician and approval by M/MED.

c. Medical travel and transportation expenses must be vouchered and paid in accordance with the provisions of 4 FAM 460, *Travel and Travel Advances*, and 4 FAM 470, *Transportation of Passengers and Things*, respectively. Compensation payments to contract medical attendants are vouchered on Form OF-206, *Purchase Order, Receiving Report and Voucher*. Vouchers covering compensation, travel, or transportation for contract medical attendants are supported by a copy of the medical attendant agreement in each case (see 3 FAM).

d. Medical reports must never be attached to vouchers. Such reports are “medically privileged” information and whenever they are received with billings, they must be detached and transmitted immediately by air pouch to M/MED.

4 FAH-3 H-445.4 Paying Medical Vouchers

(TL:FMP-3; 5-30-95)

a. The responsible authorizing officer administratively approves all medical expense vouchers (see 4 FAM 445.3) prior to certification and payment. Approving officers cite the obligation number and state that the expenses claimed in each case are authorized under the provisions of 3 FAM as U.S. Government expense on a separately certified voucher.

b. When specifically authorized, cashiers may make cash payments of medical expense vouchers.

c. On all vouchers covering hospitalization and related medical expenses, the authorizing post prepares the original request to the employee to claim recoverable medical insurance benefits.

4 FAH-3 H-445.5 Post Collection and Remittance Procedures

(TL:FMP-21; 09-05-2003)

a. Instituting post collections:

(1) The *management officer* or designee should:

(a) Ascertain the insurance status of the employee or employee’s dependents, enter the necessary information on Form FS-569, *Authorization For Medical Treatment*, and obtain the employee’s signature

(see 3 FAM) at the time of preparation or as soon as possible in cases of emergency hospitalization;

(b) Prepare Form DSL-996, Medical Care Received for Government Expenses, upon administrative approval by M/MED of the expenses incurred, requiring that the employee or dependent claim recoverable insurance benefits;

(c) Assist the employee in preparing insurance benefit claim and provide the necessary supporting information regarding expenses paid from appropriated funds. Obtain claim forms from the Federal Health Insurance companies (employees obtain their own forms from other companies) when the DSL-996 is prepared. The claim should include instructions for the insurance reimbursement to be sent to the post for deposit;

(d) Take follow-up action with the employee, for each outstanding claim, every 30 days for up to 6 months, reminding the employee that, if reimbursement is not made for collection of the proceeds of recoverable benefits or if evidence that the claim has been denied is not provided to post, collection from the employee will be instituted; and

(e) Notify FMP to bill the employee 30 days after being notified of payment by the health carrier.

(2) Employees are responsible for:

(a) Furnishing a copy of the claim form, as submitted, to the finance office;

(b) Providing the finance office with copies of any "Explanation of Benefits Statement" received from the insurance carrier.

(3) Employees are required to file claim forms at the time the DSL-996 is filed. If an employee has not submitted a claim for insurance refund within 60 days from the date of signing a form DSL-996 and the post has not provided M/MED with the documentation to actively obtain reimbursement, post operating funds are to be charged with the amount expended.

b. Disposition of Remittances:

(1) Finance offices should process proceeds of medical insurance benefits received from employees and/or eligible dependents such as insurance company checks, in the following manner:

(a) **Deposit procedures:** The employee or dependent endorses the insurer's check and submits it to the Department of State cashier at the employee's assigned post. The cashier records the collection on Form OF-158, *General Receipt*, in accordance with prescribed collection procedures

to deposit the refund to the appropriation, allotment, and obligation number charged with the medical expenses. In all cases, Form OF-158 is cross-referenced to the covering Forms FS-569 and DSL-996;

(b) **Out-of-pocket expenses:** When applicable, an employee submits a claim to the post principal or *management officer*, supported by receipts, for authorized out-of-pocket medical expenses for hospitalization paid by an employee. If both the claim is authorized by M/MED for payment, and the employee receives an insurance reimbursement, the employee is required to refund the amount of the insurance check. The employee submits either a personal check payable to the post or cash (U.S. dollars, or the equivalent in local currency) with a copy of the insurance company claim voucher or statement and a copy of the post's request letter attached.

(2) The employee's remittance is treated as an official collection and refund to the appropriation, allotment (6025) and authorizing obligation number charged with the medical expenses incurred in behalf of the employee or the employee's dependent. M/MED should be notified by post when payment has been received for the receivable to be closed.

(3) M/MED is expected to notify the post to verify the outstanding amounts when reimbursement checks are erroneously received in M/MED, rather than the post. Upon verification, M/MED will deposit the check to appropriation, allotment (6025), and authorizing obligation number.

4 FAH-3 H-445.6 FSN Employee Emergency Medical Expenses

(*TL:FMP-3; 5-30-95*)

The following are the procedures for the funding and processing of FSN Employee Emergency Medical Expenses as authorized for treatment on Form FS-569:

(1) The post will forward the claim for reimbursement supported with two copies of each of the following documents to FMP/F/DFS/FO/AC which will bill the Department of Labor, Bureau of Employee's Compensation (BEC) on Form SF-1081, Voucher and Schedule of Withdrawals and Credits:

—FS-569: Authorization for Medical Services for Employees and/or Dependents;

—CA-1: Department of Labor Form, Employees' Notice of Injury or Occupational Disease;

—CA-2: Department of Labor Form, Official Superiors Report of Injury;
and

—OF-254: Voucher or Subvoucher for Medical Services.

(2) Reimbursement is made to control number 1620_10 (enter the fiscal year where underscored) on all voucher copies. Post should forward Form OF-254, Voucher or Subvoucher for Medical Services, to the Department for deposit.

(3) For other FSN employee benefits and documentation under the Federal Employees' Compensation Act, see appropriate sections of 3 FAM and 7 FAM 500 Appendix H.

4 FAH-3 H-446 VOUCHERING OFFICIAL RESIDENCE EXPENSES

(TL:FMP-3; 5-30-95)

Official residence expense (ORE) may be paid directly to the provider of the service or reimbursed to the officer and should be claimed and vouchered on Form OF-206, *Purchase Order, Receiving Report and Voucher*.

4 FAH-3 H-447 SUPPLIES AND SERVICES

4 FAH-3 H-447.1 Advertising for Supplies and Services

(TL:FMP-3; 5-30-95)

Payments related to advertising services are vouchered on Form SF-1143, *Advertising Order*.

4 FAH-3 H-447.2 Contract Employees

4 FAH-3 H-447.2-1 Individual Contracts

(TL:FMP-3; 5-30-95)

When an individual is contracted to perform a professional service, Form OF-206, Purchase Order, Receiving Report and Voucher, is used overseas while Form SF-1034, Public Voucher for Purchases and Services Other Than Personal, is used domestically to voucher the payment. A separate voucher must be prepared for each contracted individual, showing the contract number, name of contracted individual, SSN, hours worked, hourly rate, and the total to be paid on each voucher.

4 FAH-3 H-447.2-2 Personal Service Contract Employees

(TL:FMP-3; 5-30-95)

Where an employer-employee relationship exists, the individual contracted is a personal service contract employee, as defined in 3 FAM. The withholding and reporting of FICA contributions, U.S. Federal Income Tax and State tax are required when such individuals are subject to U.S. tax. Form JF-62, *Foreign National Personal Services Contracting Action*, must be used for recording the contract into the appropriate payroll system. All such payments and reportings are thus made through the payroll system (see 4 FAM 500, *Payroll, Time and Attendance, and Leave Accounting*).

4 FAH-3 H-447.3 Postage

(TL:FMP-3; 5-30-95)

When postage is purchased, the number, denomination, and unit cost of stamps must be shown on Form OF-206, *Purchase Order, Receiving Report and Voucher*. The voucher must be signed by the postmaster or postmaster's designee.

4 FAH-3 H-447.4 Printing and Binding

(TL:FMP-3; 5-30-95)

a. Vouchers covering exempted printing and binding work must contain the statement "Not subject to H-44 U.S.C. 501, based on H-44 U.S.C., 1982 edition, section 111."

b. Vouchers covering printing and binding work procured elsewhere than at the U.S. Government Printing Office, chargeable to appropriations not exempted, must contain the following additional statement of the certifying officer:

I hereby certify as a responsible officer that the printing and/or binding covered by this voucher was in my opinion, urgent or necessary to have done elsewhere than in the District of Columbia for the exclusive use of the field service.

4 FAH-3 H-447.5 Repairs and Replacements

(TL:FMP-3; 5-30-95)

All vouchers for the cost of repairs to buildings or other real property, automobiles, trucks, or equipment rented or leased from private sources, must contain a reference to the specific rental or lease agreement showing the obligation of the U.S. Government.

4 FAH-3 H-447.6 Telecommunications

4 FAH-3 H-447.6-1 Vouchering

(TL:FMP-3; 5-30-95)

a. **Installation charges:** When allowed by 6 FAM, *Telephone Service*, charges for initial installation and removal of telephone instruments and trunk lines in U.S. Government-held (owned or leased) quarters, and continuing service charges when U.S. Government-held residential quarters are unassigned, are to be vouchered on Form OF-206 and supported by original invoices.

b. **Continuing charges:** Vouchers covering continuing service charges at unassigned U.S. Government-held quarters (see 6 FAM, *Disposition of Government-Owned Property*) must include a statement citing the reason for the charge over the signature of the principal officer or designee.

c. **Reimbursements to chiefs of diplomatic missions** for continuing service charges must be vouchered on Form OF-206 and supported by receipted invoices. The claimant executes the required payee's certificate. When charges are unaffected by the number of local calls made, or when they do not exceed a minimum or fixed amount, the claimant is reimbursed for the full invoice amount. When charges are based on the number of local calls made, or when they exceed a minimum or fixed amount, a statement should be included indicating the number of official local calls claimed for reimbursements, limited as follows:

(1) When charges are based on the number of local calls made, reimbursement will be limited to the cost of official calls claimed; and

(2) When charges are based on the number of local calls made in excess of a stated number, reimbursement will be limited to the minimum or

fixed amount plus that portion of the excess charges resulting from official calls claimed.

d. **Local and long-distance calls:** When authorized, post should voucher and document local and long-distance telephone charges in accordance with the provisions of this section except that Form OF-206A, *Purchase Order, Receiving Report and Voucher (Continuation Sheet)*, is not required in those instances when the telephone company's invoice reflects the identical information.

e. **Reimbursements to employees:** Vouchers reimbursing employees for long-distance calls (other than travel-related) in connection with official business are to be vouchered on Form OF-206 and supported by a receipted invoice and a statement by the resident employee identifying the call. The voucher must also contain the payee's certificate and the required information.

f. **Telegraph services:** Post must use Form OF-206 or OF-206A to voucher periodic telegraph and telephone bills, the payment of which will be made by the fiscal-servicing post. Separate vouchers may be prepared for telegraph and telephone services when such services are billed on the same invoice.

g. **Cash payments of telegraph and telephone charges:** Post should voucher cash expenditures of the USDO for telegraph and telephone charges on Forms OF-206 and OF-206A. When authorized by the FMO to effect cash payments for telegraph and telephone charges, cashiers at fiscal-serviced posts submit cash receipts for such expenditures with Form OF-205 (formerly, Form FS-453), *Statement of Operating Cash Advance and Replenishment Voucher*, supported and documented by Form OF-206A.

h. **Unofficial telephone charges:** When a voucher is prepared covering charges for both official and unofficial services, the cost of the latter is collected (see 4 FAM 490) from the responsible individuals and recorded as deposit funds on Form OF-158, *General Receipt*, in accordance with 4 FAH-3 H-322.2, *Recording Collections* (except consular fees) or 4 FAH-3 H-396, *Collections*. The cost of unofficial services is charged to the deposit funds received and the cost of the official services is charged to the applicable appropriation.

4 FAH-3 H-447.6-2 Telephone Certification

(TL:FMP-3; 5-30-95)

Each voucher which contains toll charges for official long distance calls should contain the following certification by the official approving the voucher for payment: "Pursuant to Section 4 of the Act approved May 10, 1939 (53 Stat 738), I certify that the use of the telephone for the official long distance calls listed herein was necessary in the interest of the Government."

4 FAH-3 H-447.7 Utilities

(TL:FMP-3; 5-30-95)

Post must use Form OF-206, Purchase Order, Receiving Report and Voucher, or Form SF-1166 OCR, *Voucher and Schedule of Payments*, for vouchering utility charges, (i.e., water, electricity, gas, sewage). When the type of utility, period covered, and beginning and ending meter readings are shown on the invoices supporting the OF-206 or SF-1166 OCR, this information does not have to be typed in the Articles and Services block on Form OF-206.

4 FAH-3 H-448 MISCELLANEOUS ITEMS

4 FAH-3 H-448.1 Awards

(TL:FMP-3; 5-30-95)

a. Payments to employees for incentive awards for safe driving are normally paid through the appropriate payroll system. In instances when such awards cannot be paid through the payroll system, post should voucher them on Form OF-206.

b. Awards to U.S. employees should be processed through their appropriate payrolling office by submitting a covering memorandum with supporting documentation (amount, fiscal data, method of payment, etc.). The payrolling office must withhold all appropriate income taxes and adjust the taxable earnings records of the employee for tax reporting purposes.

c. Awards to Foreign Service National (FSN) employees may be processed by the post or sent to their appropriate payrolling office for inclusion in the normal payroll of the FSN employee.

4 FAH-3 H-448.2 U.S. Citizens Overseas

4 FAH-3 H-448.2-1 Expenses of Persons Charged with Crime Against the United States

(TL:FMP-3; 5-30-95)

Post should use Form OF-206 to voucher disbursements for expenses incurred, pursuant to instructions received from the Department, in connection with the arrest, imprisonment, and transportation of persons charged with crime against the United States. The voucher must cite the Department's instruction authorizing the expenses.

4 FAH-3 H-448.2-2 Maintenance of U.S. Citizens Incarcerated Abroad

(TL:FMP-3; 5-30-95)

Post must use Form OF-206 to voucher expenses for keeping and feeding U.S. prisoners incarcerated abroad. The post's consular officer initiates and approves these payments with Departmental approval. These expenses are chargeable to the current appropriation after making necessary provisions as stated in 7 FAM 450.

4 FAH-3 H-448.2-3 Repatriation Loans

(TL:FMP-3; 5-30-95)

Post should use Form OF-206 to voucher repatriation loans as authorized by 7 FAM. The original OF-206, along with a copy of the application and the original promissory note, must be submitted with the USDO's monthly SF-1221, *Statement of Transactions According To Appropriations, Funds, and Receipt Accounts*. Post must forward a signed copy of the promissory note, sent by the consular office, directly to FMP/F/DFS/FO/AR, as the basis for setting up the centralized receivable.

4 FAH-3 H-449 UNASSIGNED